

This listing of claims replaces all prior versions of claims in this application.

**Listing of Claims**

Claim 1. (Currently Amended) A method of manufacturing a structured resistive material device comprising the steps of: a) providing a substrate having a structured surface; b) disposing a layer of resistive material on the structured surface of the substrate; c) disposing a layer of conductive material on the resistive material layer; and d) separating the substrate from the resistive material layer to provide ~~a structured resistive material to provide a resistive material device~~ comprising a structured resistive material.

Claim 2. (Original) The method of claim 1 further comprising the step of providing a release layer disposed between the structured surface of the substrate and the resistive material layer.

Claim 3. (Original) The method of claim 1 wherein the structured surface is substantially corrugated.

Claim 4. (Original) The method claim 1 wherein the layer of resistive material is deposited on the surface of the substrate such that the resistive material layer is varied in thickness with the structures to form elongate structures.

Claim 5. (Withdrawn and Currently Amended) A method of manufacturing a structured resistive material device comprising the steps of: a) providing a conductive material layer having a structured surface; and b) disposing a layer of resistive material on the structured surface of the conductive material layer, wherein the structured surface of the conductive material layer is substantially corrugated.

Claim 6. (Canceled)

Claim 7. (Withdrawn) The method of claim 5 wherein the layer of resistive material is deposited on the surface of the substrate such that the resistive material layer is varied in thickness with the structures to form elongate structures.

Claim 8. (Withdrawn) The method of claim 7, wherein the resistive material layer has peaks at the top of the elongate structures and troughs between the elongate structures, and the step of depositing a layer of resistive material further comprises depositing a first resistive material preferentially on the peaks, and a second resistive material preferentially in the troughs.

Claims 9 - 19. (Canceled)

Claim 20. (New) The method of claim 1 wherein structured substrate comprises structures chosen from substantially rectangular in cross-section structures, substantially sinusoidal in cross-section structures, and substantially elongate and discontinuous structures.

Claim 21. (New) The method of claim 1 wherein structures of said structured resistive material has peaks and a peak to peak to distance of 0.1 to 5000 microns.

Claim 22. (New) The method of claim 1 wherein the structured resistive material has a first resistivity in a first direction and a second resistivity in a second direction that is substantially at right angles to the first direction.